

Steps to Becoming a Certified Public Accountant in Nebraska:

- 1.) Successful completion of the CPA Exam is the beginning of the process. The Board has out-sourced the CPA Exam process to CPA Examination Services (CPAES), a division of the National Association of State Boards of Accountancy (NASBA). Candidates may download the Candidate Bulletin with the CPA Exam information from the CPAES web site at: www.cpa-exam.org Once the candidate is ready to apply for the CPA Exam, the application can be found on the NASBA web site: www.nasba.org under Examinations, Uniform CPA Exam tab at the top, and the pull down menu for Nebraska. For a pre-evaluation of educational requirements to permit taking the exam, please go to: www.nasba.org Examinations, State Boards, Uniform CPA Exam tab at the top of the page, pull down menu for Nebraska, and scroll to the bottom of the first section Pre-evaluation Form.**
- 2.) Following successful completion of the CPA Exam, CPAES will send a letter regarding further steps in the process. The candidate must also have completed the AICPA Professional Ethics for CPA's exam available by calling 1-888-777-7077 or checking the web site: www.aicpa.org prior to applying for a certificate.**
- 3.) You must apply for a certificate from the Nebraska State Board of Public Accountancy. The application forms are on the web site: www.nbpa.ne.gov under the Licensing button. Listed at the top of the form are the requirements to apply for a certificate. Obtaining a certificate is the first step to becoming a CPA in Nebraska. A letter of completion approved by the Board represents the "CPA certificate."**
- 4.) Once the letter of completion is issued, a packet of information is sent. In the packet is a permit to practice application, the second step to becoming a CPA. The permit step requires 4000 hours over two years of verified experience with a licensed CPA in a licensed CPA firm. The experience verification form is available on the web site: www.nbpa.ne.gov under the Licensing button, and must be attached to the permit to practice application. The appropriate fee must be included with the application.**
- 5.) Following the permit issuance, you may use the designation CPA, in a recognized form of practice (See Rules Chapter 5 007.03). It is important to keep your permit current at all times with the original state of issuance. If you move to another state to apply for a permit, that state will require licensing information from the original state. Continuing professional education must be reported by January 31, of each year. In order to renew your permit you must report 80 hours, including 4 hours of ethics for each renewal period.**